AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions of claims in the application.

- 1. (Original): A coating material for forming a coating layer on a surface of a transparent film, the coating material comprising:
 - a thermosetting resin;
 - an inorganic filler; and
 - a mixed solvent that contains at least two solvents,

wherein a content of the thermosetting resin is in a range from 5 to 20 wt% with respect to a total amount of the thermosetting resin and the inorganic filler, and

the mixed solvent contains cyclohexanone so that a content of the cyclohexanone is in a range from 25 to 35 wt% with respect to the entire mixed solvent.

- 2. (Original): The coating material according to claim 1, wherein the thermosetting resin comprises a siloxane-based resin.
- 3. (Original): The coating material according to claim 1, wherein the thermosetting resin comprises alkoxysilane.

Preliminary Amendment Attorney Docket No. 062535

- 4. (Original): The coating material according to claim 1, wherein a total content of the thermosetting resin and the inorganic filler is 1 to 2 wt% with respect to a total amount of the thermosetting resin, the inorganic filler, and the mixed solvent.
- 5. (Original): The coating material according to claim 1, wherein the inorganic filler comprises at least one of metal fine particles and metal oxide fine particles.
- ² 6. (Original): The coating material according to claim 1, wherein the transparent film is a protective film of a polarizing plate.
- 7. (Original): The coating material according to claim 1, wherein the transparent film is a triacetylcellulose (TAC) film.
- 8. (Original): The coating material according to claim 7, wherein the triacetylcellulose (TAC) film is a triacetylcellulose (TAC) film that is not saponified.
- 9. (Original): A method for manufacturing an optical film that comprises a transparent film and a coating layer formed on a surface of the transparent film, the method comprising:

coating the surface of the transparent film with the coating material according to claim 1 to form a coating; and

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heat-treating the coating to obtain the coating layer.

- 10. (Original): The method according to claim 9, wherein the coating layer has a thickness in a range from 50 to 500 nm.
- 11. (Original): The method according to claim 9, wherein the transparent film is a triacetylcellulose (TAC) film.
- 12. (Original): The method according to claim 11, wherein the triacetylcellulose (TAC) film is a triacetylcellulose (TAC) film that is not saponified.
- 13. (Original): The method according to claim 9, further comprising forming a hard coat layer on a surface of the coating layer.
- 14. (Original): The method according to claim 13, further comprising forming a coat layer having a lower refractive index than the hard coat layer on a surface of the hard coat layer.
 - 15. (Original): An optical film comprising:

a transparent film; and

a coating layer formed on a surface of the transparent film,

wherein the optical film is obtained by the method according to claim 9.

- 4 -

Preliminary Amendment Attorney Docket No. 062535

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- 16. (Original): The optical film according to claim 15, wherein a hard coat layer is formed on a surface of the coating layer, and a coat layer having a lower refractive index than the hard coat layer is formed on a surface of the hard coat layer.
- 17. (Currently Amended): An antireflection film comprising the The optical film according to claim 16, which is used as an antireflection film.
- 18. (Currently Amended): A protective film for protecting a polarizing film comprising the The optical film according to claim 15, which is used as a protective film for protecting a polarizing film.
- 19. (Original): A polarizing plate comprising a polarizing film and a protective film arranged on at least one surface of the polarizing film,

wherein the protective film is the optical film according to claim 15.

- 20. (Currently Amended): An image display apparatus comprising at least one of the optical film according to any one of claims 15 to 18 and the polarizing plate according to claim 19 claim 15.
 - 21. (New): An image display apparatus comprising the optical film according to claim

Preliminary Amendment Attorney Docket No. 062535

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- 22. (New): An image display apparatus comprising the optical film according to claim 17.
- 23. (New): An image display apparatus comprising the optical film according to claim 18.
- 24. (New): An image display apparatus comprising the polarizing plate according to claim 19.

- 6 -